



# COUNTY OF LOS ANGELES

## DEPARTMENT OF PUBLIC WORKS

*"To Enrich Lives Through Effective and Caring Service"*

900 SOUTH FREMONT AVENUE  
ALHAMBRA, CALIFORNIA 91803-1331  
Telephone: (626) 458-5100  
[www.ladpw.org](http://www.ladpw.org)

DONALD L. WOLFE, Director

ADDRESS ALL CORRESPONDENCE TO:  
P.O. BOX 1460  
ALHAMBRA, CALIFORNIA 91802-1460

IN REPLY PLEASE

REFER TO FILE: **W-0**

December 5, 2006

The Honorable Board of Supervisors  
County of Los Angeles  
383 Kenneth Hahn Hall of Administration  
500 West Temple Street  
Los Angeles, CA 90012

Dear Supervisors:

**LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY  
ANNEXATION 40-104 (4-169), LOCAL AGENCY FORMATION COMMISSION  
DESIGNATION 2005-34  
NEGOTIATED TAX EXCHANGE RESOLUTION  
SUPERVISORIAL DISTRICT 5  
3 VOTES**

**IT IS RECOMMENDED THAT YOUR BOARD ACTING AS THE GOVERNING BODY  
OF THE LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40,  
ANTELOPE VALLEY:**

Adopt the enclosed Joint Resolution of the Board of Supervisors of the County of Los Angeles, the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito & Vector Control District, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Palmdale, and the Board of Directors of the Antelope Valley-East Kern Water Agency approving and accepting the negotiated exchange of property tax revenues resulting from annexation of property designated as Annexation 40-104 (4-169), Local Agency Formation Commission Designation 2005-34, to Los Angeles County Waterworks District No. 40, Antelope Valley.

### **PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION**

The purpose of this action is to adopt the enclosed Joint Resolution approving and accepting the negotiated exchange of property tax revenue resulting from Annexation 40-104 (4-169), approximately 9.52 acres of vacant land in the City of Palmdale to the Los Angeles County Waterworks District No. 40, Antelope Valley.

### **Implementation of Strategic Plan Goals**

This action meets the County Strategic Plan Goal of Organizational Effectiveness as it will provide effective and efficient delivery of water to future customers within the annexed area.

### **FISCAL IMPACT/FINANCING**

New revenue will be generated in the form of standby charges paid by the property owners to Los Angeles County Waterworks District No. 40, Antelope Valley, for the operation and maintenance of the water system and capital improvement projects.

The property owners requesting the proposed annexation will pay all required fees associated with this project.

The Joint Resolution will transfer a portion of the annual property tax increment from each of the affected County taxing entities, together with the Lancaster Cemetery District, the Antelope Valley Mosquito & Vector Control District, the Antelope Valley Resource Conservation District, the City of Palmdale, and the Antelope Valley-East Kern Water Agency, to Los Angeles County Waterworks District No. 40, Antelope Valley. The property tax transfers will become effective in Fiscal Year 2006-07.

### **FACTS AND PROVISIONS/LEGAL REQUIREMENTS**

Section 99 of the Revenue and Taxation Code requires that prior to the effective date of any jurisdictional change, the governing bodies of all agencies whose service area or service responsibilities will be altered by such change must negotiate a reallocation of property tax revenue between the affected agencies and approve and accept such reallocation by resolution.

The Honorable Board of Supervisors  
December 5, 2006  
Page 3

Adoption of the tax transfer Joint Resolution by your Board will allow the Local Agency Formation Commission (LAFCO) to schedule the required public hearing to consider testimony on the proposed annexation. LAFCO will subsequently take action to approve, approve with changes, or disapprove the proposal. The tax transfer Joint Resolution has also been approved as to form by County Counsel.

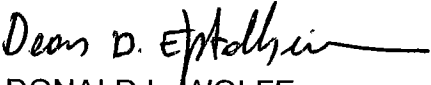
**IMPACT ON CURRENT SERVICES (OR PROJECTS)**

There will be no negative impact on current County services or projects during the performance of the recommended services.

**CONCLUSION**

After approval of this recommendation, please return one adopted copy of this letter and one signed original of the Joint Resolution to Public Works, Waterworks and Sewer Maintenance Division, for submittal to LAFCO, and forward one adopted copy of the letter and Joint Resolution to the County Assessor.

Respectfully submitted,

  
for DONALD L. WOLFE  
Director of Public Works

MR:lm  
BDL2239

Enc.

cc: Chief Administrative Office  
County Assessor  
County Counsel

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF  
LOS ANGELES, THE BOARD OF DIRECTORS OF THE LANCASTER CEMETERY  
DISTRICT, THE BOARD OF TRUSTEES OF THE ANTELOPE VALLEY  
MOSQUITO & VECTOR CONTROL DISTRICT, THE BOARD OF DIRECTORS OF  
THE ANTELOPE VALLEY RESOURCE CONSERVATION DISTRICT,  
THE CITY COUNCIL OF THE CITY OF PALMDALE, AND THE BOARD OF  
DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN WATER AGENCY  
APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE OF PROPERTY  
TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY DESIGNATED  
AS ANNEXATION 40-104 (4-169), LOCAL AGENCY FORMATION COMMISSION  
DESIGNATION 2005-34, TO LOS ANGELES COUNTY WATERWORKS  
DISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Lighting Maintenance District No. 1616; and County of Los Angeles Consolidated Fire Protection District; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito & Vector Control District, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Palmdale, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-104 (4-169) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

NOW, THEREFORE, BE IT RESOLVED as follows:

1. The Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Lighting Maintenance District No. 1616; County of Los Angeles Consolidated Fire Protection District; Lancaster Cemetery District; Antelope Valley Mosquito & Vector Control District; Antelope Valley Resource Conservation District; the City of Palmdale; and the Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-104 (4-169) is approved and accepted.
2. For fiscal years commencing on or after July 1, 2006, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-104 (4-169) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).
3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-104 (4-169).
4. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

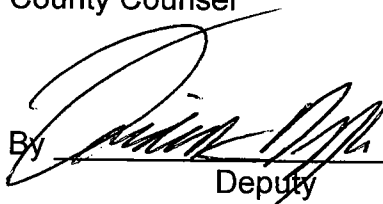
The foregoing Resolution was adopted on the \_\_\_\_\_ day of \_\_\_\_\_, 2006,  
by the Board of Supervisors of the County of Los Angeles as the governing body of the  
Los Angeles County Waterworks District No. 40, Antelope Valley.

SACHI A. HAMAI  
Executive Officer of the  
Board of Supervisors of the  
County of Los Angeles

By \_\_\_\_\_  
Deputy

APPROVED AS TO FORM:

RAYMOND G. FORTNER, JR.  
County Counsel

By  \_\_\_\_\_  
Deputy

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF  
LOS ANGELES, THE BOARD OF DIRECTORS OF THE LANCASTER CEMETERY  
DISTRICT, THE BOARD OF TRUSTEES OF THE ANTELOPE VALLEY  
MOSQUITO & VECTOR CONTROL DISTRICT, THE BOARD OF DIRECTORS OF  
THE ANTELOPE VALLEY RESOURCE CONSERVATION DISTRICT,  
THE CITY COUNCIL OF THE CITY OF PALMDALE, AND THE BOARD OF  
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WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Lighting Maintenance District No. 1616; and County of Los Angeles Consolidated Fire Protection District; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito & Vector Control District, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Palmdale, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-104 (4-169) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

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PASSED, APPROVED, AND ADOPTED this 5<sup>th</sup> day of July, 2006, by  
the following vote:

AYES: 3

NOES: 0

ABSENT: 0

ABSTAIN: 0

Jack Abney  
Chairperson, Board of Directors  
Lancaster Cemetery District

ATTEST:

Barbara Little  
Secretary

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF  
LOS ANGELES, THE BOARD OF DIRECTORS OF THE LANCASTER CEMETERY  
DISTRICT, THE BOARD OF TRUSTEES OF THE ANTELOPE VALLEY  
MOSQUITO & VECTOR CONTROL DISTRICT, THE BOARD OF DIRECTORS OF  
THE ANTELOPE VALLEY RESOURCE CONSERVATION DISTRICT,  
THE CITY COUNCIL OF THE CITY OF PALMDALE, AND THE BOARD OF  
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WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Lighting Maintenance District No. 1616; and County of Los Angeles Consolidated Fire Protection District; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito & Vector Control District, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Palmdale, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-104 (4-169) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

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PASSED, APPROVED, AND ADOPTED this 25<sup>th</sup> day of July, 2006, by  
the following vote:

AYES: 4

NOES: 0

ABSENT: 1

ABSTAIN: 0

  
\_\_\_\_\_  
Chairperson, Board of Trustees  
Antelope Valley Mosquito & Vector Control

ATTEST:

  
\_\_\_\_\_  
Secretary

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF  
LOS ANGELES, THE BOARD OF DIRECTORS OF THE LANCASTER CEMETERY  
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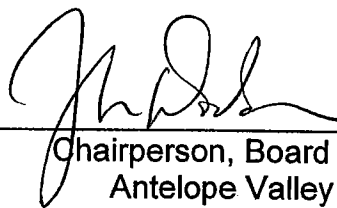
PASSED, APPROVED, AND ADOPTED this 31 day of July, 2006, by  
the following vote:

AYES: Jim Dodson, Kathleen Burr, and Steve Rodrigues

NOES:

ABSENT: Ann Gregg

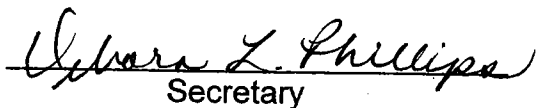
ABSTAIN:



Chairperson, Board of Directors  
Antelope Valley Resource  
Conservation District

ATTEST:

Debora L. Phillips

  
Secretary

WAL  
4/23

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF  
LOS ANGELES, THE BOARD OF DIRECTORS OF THE LANCASTER CEMETERY  
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PASSED, APPROVED, AND ADOPTED this 2<sup>nd</sup> day of August, 2006, by the following vote:

AYES: Mayor Ledford and Councilmembers Lackey, Knight, Hofbauer, and Dispenza

NOES: None

ABSENT: None

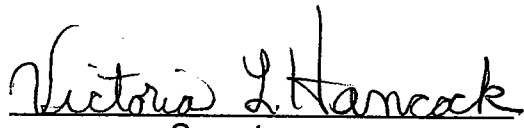
ABSTAIN: None



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James C. Ledford Jr., Mayor  
City of Palmdale

ATTEST:



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Secretary

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF  
LOS ANGELES, THE BOARD OF DIRECTORS OF THE LANCASTER CEMETERY  
DISTRICT, THE BOARD OF TRUSTEES OF THE ANTELOPE VALLEY  
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PASSED, APPROVED, AND ADOPTED this 18<sup>th</sup> day of July, 2006, by the following vote:

AYES: 7

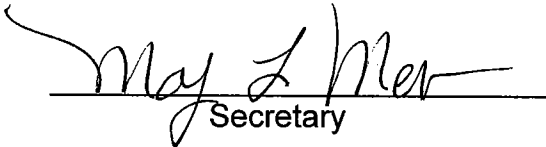
NOES: 0

ABSENT: 0

ABSTAIN: 0

  
Chairperson, Board of Directors  
Antelope Valley-East Kern Water Agency

ATTEST:

  
Secretary

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET.

Annexation To:  
Account No.  
TRA:  
Effective Date:  
Annexation Number:

Waterworks District # 40 ANTELOPE VALLEY  
047.04  
2551  
July 1, 2006  
40-104(4-169) , LAFCO Designation 2005-34  
0.006732341

Waterworks District # 40, Antelope Valley  
Based on their 2005-06 Tax Sharing Ratios

Accnt No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.274681944	27.4682%	0.006732341	0.001849252	-0.001903166	0.272778778
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000113215	0.0113%	0.006732341	0.000000762	0.000000000	0.000113215
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.173385362	17.3385%	0.006732341	0.001167289	-0.001167289	0.172218073
7.31 L A C FIRE-FFW	0.007894991	0.7895%	0.006732341	0.00053152	0.000000000	0.007894991
18.30 CO. LTG. MAINT. D#1616-CONS	0.019772532	1.9773%	0.006732341	0.000133115	-0.000133115	0.019639417
53.30 LANCASTER CEMETERY DISTRICT	0.001342529	0.1343%	0.006732341	0.000009038	-0.000009038	0.001333491
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.001700665	0.1701%	0.006732341	0.000011449	-0.000011449	0.001689216
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.000935913	0.0936%	0.006732341	0.000006301	0.000006301	0.000929612
225.01 CITY-PALMDALE TD #1	0.066294048	6.6294%	0.006732341	0.000446314	-0.000446314	0.065847734
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.018944683	1.8945%	0.006732341	0.000127542	-0.000127542	0.018817141
400.00 EDUCATIONAL REV AUGMENTATION FD	0.058673297	5.8673%	0.006732341	0.000395009	Exempt	0.058673297
400.01 EDUCATIONAL AUG FD IMPOUND	0.128757217	12.8757%	0.006732341	0.000866837	Exempt	0.128757217
400.15 CITY SCHOOL SERVICES	0.001396321	0.1396%	0.006732341	0.000009401	Exempt	0.001396321
400.21 CHILDREN'S INSTIL TUITION FUND	0.002777547	0.2778%	0.006732341	0.000018699	Exempt	0.002777547
689.01 WESTSIDE UNION SCHOOL DISTRICT	0.063309961	6.3310%	0.006732341	0.000426224	Exempt	0.063309961
689.06 CO.SCH.SERV.FD.- WESTSIDE UNION	0.008181688	0.8182%	0.006732341	0.000055082	Exempt	0.008181688
689.07 DEV CTR HDCPD MINOR WESTSIDE UN	0.000852888	0.0853%	0.006732341	0.000005742	Exempt	0.000852888
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.096534859	9.6535%	0.006732341	0.000649906	Exempt	0.096534859
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000354741	0.0355%	0.006732341	0.000002388	Exempt	0.000354741
717.07 ANTELOPE VY.UN.HI-ELEM SCH FD.	0.047293778	4.7294%	0.006732341	0.000318398	Exempt	0.047293778
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.026801821	2.6802%	0.006732341	0.000180439	Exempt	0.026801821

<b>047.04 Waterworks Dist # 40 ANTELOPE VALLEY</b>	0.000000000	0.0000%	0.006732341	0.000000000	0.000000000	<b>0.003804216</b>
<b>Total</b>	<b>1.000000000</b>	<b>100.0000%</b>		<b>0.006732341</b>	<b>-0.003804216</b>	<b>1.000000000</b>

- (1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.0000000000.
- (2) Must total 100%.
- (3) Weighted average waterworks district share as verified by Auditor.
- (4) Must total share reflected in Column (3).
- (5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.
- (6) Final share distributions to be reflected in tax transfer resolution.

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To:  
Account No.  
TRA:  
Effective Date:  
Annexation Number:

Waterworks District # 40 - ACO FUND  
51.75  
2551  
July 1, 2006  
40-104(4-169) , LAFCO Designation 2005-34  
0.006867180

Waterworks District # 40, ACO FUND  
Based on their 2005-06 Tax Sharing Ratios

Acct No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.272778778	27.2779%	0.006867180	0.001873221	-0.001928215	0.270850563
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000113215	0.0113%	0.006867180	0.000000777	0.000000000	0.000113215
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.172218073	17.2218%	0.006867180	0.001182653	-0.001182653	0.171035420
7.31 L A C FIRE-FFW	0.007894991	0.7895%	0.006867180	0.000054216	0.000000000	0.007894991
18.30 CO. LTG. MAINT. D#1616-CONS	0.019639417	1.9639%	0.006867180	0.000134867	-0.000134867	0.019504549
47.04 WATERWORKS DIST #40 - ANTELOPE VALLE	0.003804216	0.3804%	0.006867180	0.000026124	-0.000026124	0.003778092
53.30 LANCASTER CEMETERY DISTRICT	0.001333491	0.1333%	0.006867180	0.000009157	-0.000009157	0.001324333
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.001689216	0.1689%	0.006867180	0.000011600	-0.000011600	0.001677615
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.000929612	0.0930%	0.006867180	0.000006384	-0.000006384	0.000923228
225.01 CITY-PALMDALE TD #1	0.065847734	6.5848%	0.006867180	0.000452188	-0.000452188	0.065395546
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.018817141	1.8817%	0.006867180	0.000129221	-0.000129221	0.018687920
400.00 EDUCATIONAL REV AUGMENTATION FD	0.058673297	5.8673%	0.006867180	0.000402920	Exempt	0.058673297
400.15 COUNTY SCHOOL SERVICES	0.128757217	12.8757%	0.006867180	0.000884199	Exempt	0.128757217
400.21 CHILDREN'S INSTIL TUITION FUND	0.001396321	0.1396%	0.006867180	0.000009589	Exempt	0.001396321
689.01 WESTSIDE UNION SCHOOL DISTRICT	0.002777547	0.2778%	0.006867180	0.000019074	Exempt	0.002777547
689.06 CO.SCH.SERV.FD.- WESTSIDE UNION	0.063309961	6.3310%	0.006867180	0.000434761	Exempt	0.063309961
689.07 DEV CTR HDCPD MINOR WESTSIDE UN	0.008181688	0.8182%	0.006867180	0.000056185	Exempt	0.008181688
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.000852888	0.0853%	0.006867180	0.000005857	Exempt	0.000852888
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.096534859	9.6535%	0.006867180	0.000662922	Exempt	0.096534859
717.07 ANTELOPE VY.UN.HI-ELEM SCH FD.	0.000354741	0.0355%	0.006867180	0.000002436	Exempt	0.000354741
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.047293778	4.7294%	0.006867180	0.000324775	Exempt	0.047293778
	0.026801821	2.6802%	0.006867180	0.000184053	Exempt	0.026801821
051.75 Waterworks Dist # 40 ACO FUND	0.000000000	0.0000%	0.006867180	0.000000000	0.000000000	0.0038880409
Total	1.000000000	100.0000%		0.006867180	-0.0038880409	1.0000000000

- (1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.0000000000.  
(2) Must total 100%.  
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